

# BHM Second Year [4th Semester]

## FNB 295 Food and Beverage Service (Theory) – IV (BHM 4th Semester)

### Course Objectives

The course will introduce learner to get a comprehensive knowledge and understanding of managerial functions of food & beverage service department of hotel and catering industry. The course aims to help the students to develop a perspective about the concept of marketing and its implications in varied forms in the hotel industry. The contents of the course shall focus on gaining the knowledge about the business trends in the hotel industry and the understanding of the role of marketing in it. It also aims to enable the student to acquire professional competence at managerial levels in the particular department and understand the distilled alcoholic beverage knowledge and bar management practices.

### Course Description

This course presents a thorough and systematic coverage of theoretical and practical aspects of food and beverage management along with bar management practices. This topic develops knowledge and skills related to the production and service of beverages. Of importance is the service of alcohol and the legal responsibilities for the hospitality employee. Students should think critically on issues that impact on beverage production and services such as the consequences of societal obligations related to the service of alcoholic beverages. This course deals with the organizing and managing of bars and restaurants, marketing the product and services of food and beverage operations of the hotels.

### Course Outcomes

By the end of this course, students should be able to;

- understand what an effective manager in today's hospitality environment must know and do to be successful;
- learn how successful organizations implement effective strategies to deliver quality guest service and products consistently;
- discuss current operating, marketing, technological and economic issues confronting industry leaders;
- understand the distilled alcoholic beverage and their service procedures;
- understand the concept of mixed beverage and its types.

### Course contents

#### Unit I: Spirits

**12 hours**

**Introduction:** Whiskey, History of Whiskey, Whiskey Manufacturing Process and its Service Procedures, Classification of Whiskey on the Basis of Country of Origin, on the Basis on Ageing and on the Basis of Malt used

**Introduction:** Brandy, History of Brandy, Brandy Manufacturing Process and its Service procedures, Armagnac, Classification of Armagnac, Cognac, Classification of Cognac

**Introduction:** Vodka, History of Vodka, Vodka Manufacturing Process and its Service Procedures, Flavored Vodkas

**Introduction:** Gin, History of Gin, Gin Manufacturing Process and its Service Procedures

**Introduction:** Rum, History of Rum, Rum Manufacturing Process and its Service Procedures, Classification of Rum on the Basis of Color, White Label Rum, Gold Label Rum, Black Label Rum

**Introduction:** Tequila and Mezcal, History of Tequila, Tequila Manufacturing Process and its Service Procedures, Classification of Tequila on the Basis of Colour

#### Unit II: Liqueurs, Compound Alcoholic Beverage & Aperitifs and Digestifs

**5 hours**

**Introduction:** History of Liqueur, Types of Liqueurs, Production Process of Liqueurs (Distillation, Compounding, Maturing, Sweetening and Colouring, Fining, bottling) Ingredients for Liqueur, Service of Liqueur, Other Compounded Beverage, Aperitifs, Digestifs & Bitters

#### Unit III: Mixed Drinks

**4 hours**

**Introduction:** Concept and history of mixed drinks, parts of mixed drinks, process of mixing drinks, types of mixed drinks (short drinks, tall drinks), and equipments required for mixing the drinks, developing a drink recipe. Basic Terminologies

**Unit IV: Bar Layout and Design**

**4 hours**

**Introduction:** The Planning Process, Preliminary Consideration, Parts of the Bar, Redesigning the Bar, Design Factors, Lay outs, Ergonomics in Bar Design, Fitting Draught Beer and Other Vending Machines in Bar

**Unit V: Bar Operation and Management**

**6 hours**

**Introduction,** Types of Bar, Public Bar, Dispense Bar, pubs, Lounge Bar, Wine Bar, Cocktail Bar, Types of Banquet Bar, Cash Bar, Host Bar, Open Bar, Close Bar, Corkage, Steps Involved in Bar Operation, Pre Opening and Closing Activities, Bar Records and Control, Comparing Actual with Standard Cost, Analyzing the Consumption and the Cost, Potential Sales Volume, Weightage Average Value, Par Stock or Bottle Control, Requisitions, Inter Bar Transfer, Separating Full Bottle Sales, Spillage Allowance, Breakage, and Spoilage, Function Bar Control

**Unit VI: Responsible Alcohol Service**

**3 hours**

**Introduction:** Alcohol Service and the Law in Nepal, Blood Alcohol Concentration, Liability, Checking Identification, Alcohol and its Physical Impact, Intervention, Signs of Intoxication, Traffic Light System & Stopping Alcohol Service

**Unit VII: Planning for Food and beverage control**

**6 hours**

**Introduction:** Control System (standard purchase specifications, supplier considerations, purchasing, receiving, storing and issuing procedures), Duties and Responsibilities of Food and Beverage Controller, Basic Knowledge Hotel Food and Beverage Cost.

**Unit VIII: Food and Beverage Marketing**

**8 hours**

**Introduction:** The Marketing Concept, the Marketing of Services, the Marketing Environment, Market Segmentation, The Marketing Mix, the Product Life Cycle

**Basic Texts**

Kotschevar, L. H., & Tanke, M. L. (1996). *Managing Bar and Beverage Operations*.

Michigan: Educational Institute of the American Hotel & Lodging Association

Ninemeier, Jack D. *Management of Food and Beverage Operations*. AH&LA. USA

**References**

Fuller, J and Walker, K *.The Menu Food and Profit*. Stanley Thornes (Publishers) Ltd. Cheltenham. USA

Ninemeier, J. D. & Hayes, D. K. (2006). *Restaurant Operations Management: Principles and Practice*. New Jersey: Pearson Education Inc.

**FNB 295 Food and Beverage Service (Practical) – IV  
(BHM 4th Semester)**

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## Course Contents

24

Introduction of ABV (Alcohol by Volume)

Vodka

Rum

Whiskey

Tequila

Liqueurs/ Aperitifs

Brandy

Gin

Important Equipments used for Cocktail Making

Garnish for Cocktail

Vegetable garnish

Fruit Garnish

Swizzle Stick

Salt Rimming

Twists and Citric Oil Infusion

Quick Garnish Ideas

Use of Various Types of Glasses and Their Purpose Built

Introduction to Tall and Short Drinks

Summer & Winter Cocktails Event /

Festival Cocktails Molecular Mixology

Introduction

Mock tail

Introduction & Demonstration – 4

Sober Drinks (Pick Me up Drinks)

Cocktail:

( Vodka Based -5, Whiskey Based -5, Rum Based -5, Tequila Based -5, Liqueurs based -10) Mixing

Muddling

Building

Layered

Foam Shots

Mixers

Float

## Basic Texts

Kotschevar, L. H., & Tanke, M. L. (1996). *Managing Bar and Beverage Operations*.

Michigan: Educational Institute of the American Hotel & Lodging Association

Ninemeier Jack D. *Management of Food and Beverage Operations*. AH&LA. USA

## References

Fuller, J and Walker, K .*The Menu Food and Profit*. Stanley Thornes (Publishers) Ltd. Cheltenham. USA

Ninemeier, J. D., & Hayes, D. K. (2006). *Restaurant Operations Management: Principles and Practice*.

New Jersey: Pearson Education Inc.

**FNB 274 Food Productions and Patisserie (Theory) – IV**  
**(BHM 4th Semester)**

**Course Objectives**

After completing this course students will understand managerial aspects of the kitchen operation including purchasing and storing of goods, supervising of the kitchen works and production systems apply in various catering establishments, and able to prepare western cuisines.

**Course Description**

This course presents a thorough and systematic coverage of theoretical and practical aspects of western cuisine as well as sweets and desserts. This course will more focus on kitchen management including purchasing and storing of goods, functions of management, food production systems practice in food industry, food presentation, fast food, cookies, chocolate and icing varieties as well as kitchen stewarding.

**Course Outcomes**

By the end of this course, students should be able to;

- understand and explain the functions of kitchen management;
- understand and explain the purchase, issue and storing of goods;
- understand and explain the various food production systems;
- understand, explain the food presentation;
- understand, explain and prepare the western food items;
- understand, explain and operate the kitchen stewarding;
- understand and explain the fast food practice in food industry;
- understand, explain the confectionary products such as cookies and biscuits, chocolates, and icings.

**Course Contents**

**Unit I: Kitchen Management**

**5hours**

*Introduction of kitchen management*, Supervisory Functions of Management such as Planning, Organizing, Supervising, Coordinating, Controlling, Planning for any Event such as Outdoor Catering, Marriage Anniversary, Theme Food Festival, chefs' Competition etc.

**Unit II: Western Cuisines**

**16hours**

*Introduction of French cuisine*: Ethnic French Dishes, Classical Menu Items.

*Introduction of Italian cuisine*: regions of Italy, Ethnic Foods of Italy, Special Italian Dishes.

*Introduction: Cuisine of United Kingdom*, Special English Dishes.

*Introduction: Scandinavian cuisine*, Special Scandinavian Dishes.

*Introduction: German cuisine*, Special German Dishes.

*Introduction of Mediterranean cuisine*: Regions of Mediterranean Belt, Special Mediterranean Dishes.

*Introduction: American cuisine*, Special American Dishes.

*Introduction of Mexican cuisine*: Special Mexican Dishes.

*Western culinary terms*

**Unit III: Fast food**

**4 hours**

*Introduction*: Characteristic of Fast Foods, Social and Psychological Aspects of Fast Foods, Financial Consideration of Fast Foods, Marketing Consideration of Fast Foods (5Ps), Catering Considerations of Fast Foods.

**Unit IV: Food Presentation**

**2 hours**

*Introduction*: Guidelines of Food Presentation: Integration of Flavors Shapes and Textures on the Plates.

**Unit V: Food Production Systems**

**6hours**

*Introduction*: Methods of Centralized Food Production System, Cook Chill and Cook Freeze Process, Sous Vide Process, Call order Process, Assembly Process and Conventional Food Production System.

**Unit VI: Purchasing, Receiving and Storing of Goods**

**5 hours**

*Introduction of purchasing, receiving and storing*, Consideration for Purchasing of Goods, Purchase System and Specifications, Guidelines for Receiving and Issuing of Goods, Principles of Indenting for Volume, Storing System of Goods, Storage Accommodations of Goods Perishable and Non-perishable, Inventory Control in Stores.

**VII: Kitchen Cost Control**

**4 hours**

*Introduction*: Meaning, Definition of Portion Control and its Considerations, Necessity for Portion Control, Standard Portion Sizes of Various Dishes, Objectives and Contents of Standard Recipe, Costing and Pricing, Rechauffe Cooking (Use of leftovers).

**Unit VIII: Cookies and Biscuits****2 hours****Introduction:** Preparation of Simple Cookies, Types of Cookies, Uses of Cookies, Common Faults in Cookies.**Unit IX: Chocolate****2 hours****Introduction:** Chocolate Production, Types of Chocolate, Uses of Chocolates, Tools and Equipment used in Chocolate Work.**Unit X: Icings and Frosting****2hours****Introduction:** Different Types of Icings and Their Uses.**Basic Texts**Foskett, D. & Ceserani, V. *Theory of Catering*. London: Book Power.Bali, P. S. *International Cuisine and Food Production Management*. New Delhi: Oxford Press Publication.**References**Arora, K. *Theory of Cookery*. New Delhi: Franks Bros. & Co. Ltd.Bali, P. S. *Quantity Food Production Operations*. New Delhi: Oxford Press Publication. Bali, P. V. *Food Production Operations*. New Delhi: Oxford Press Publication.Pauli, E. *Classical Cooking the modern way*. New York: Van Nostrand Reinhold. Gringson, J. *The Book of Ingredients*. Spain: Michel Joshef Ltd.**FNB 294 Food Productions and Patisserie (Practical) – IV  
(BHM 4th Semester)****Course Objectives**

The purpose of this course is to provide students with comprehensive knowledge and skill of Indian and Nepalese cuisine applicable to the catering industry. Students will also develop safe and hygienic work habits and right attitude towards the trade and gain basic handling, preparing and presentation food articles by using different methods of cooking.

**Course Description**

This course presents a thorough and systematic coverage of principle and practices of Indian and Nepalese ethnic cuisine and breakfast preparations.

**Course Outcomes**

By the end of this course, students should be able to;

- prepare western appetizers
- prepare western soups
- prepare western main courses
- prepare western accompaniments
- prepare western sweets and desserts

**Course Contents****24 hours****Practical:**

<b>4 Courses Italian Menus</b>	<b>3</b>
<b>4 Courses Mediterranean Menus</b>	<b>2</b>
<b>4 Courses Mexican Menus</b>	<b>1</b>
<b>4 Courses Scandinavian Menu</b>	<b>1</b>
<b>4 Course German Menu</b>	<b>1</b>

Western Cuisine Includes Appetizers, Soups, Main Course with Accompaniments & Garnishes and Sweets.

**Demonstration:****Cookies & Biscuits, Chocolates & Icings****9 hours****Basic Texts**Bali, P. S. *International Cuisine and Food Production Management*. New Delhi: Oxford Press Publication.Pauli, E. *Classical Cooking the Modern Way*. New York: Van Nostrand Reinhold. Ceserani & Kinton, *Practical Cookery*. London: Hodder & Stoughton Publication.**Reference**Bali, P. V. *Food Production Operations*. New Delhi: Oxford Press Publication.

## **RDM 283 Room Division Management (Theory) – II** **(BHM 4th Semester)**

### **Course Objectives**

The purpose of this course is to provide the students with a broad and integrative introduction of the front office accounting and techniques of night auditing as well as maintenance of front office. The course also attempts to enable the students to understand the security and environment management, and also managing of human resource in front office department.

### **Course Description**

This course presents a thorough and systematic coverage of introduction of front office accounting, the night auditing and focuses on planning and evaluating front office operations as well as revenue management. It also covers the maintenance and environment management and also human resource management in front office operations.

### **Course Outcomes**

By the end of this course, students should be able to:

- understand front office accounting;
- understand the concept of night auditing;
- understand and explain the planning and evaluating the front office operations;
- understand and explain the revenue management of a hotel;
- understand maintenance management in a hotel;
- understand the security management in a hotel;
- understand environment management of a hotel;
- understand and explain human resource management of front office.

### **Course Contents**

#### **Unit I: Front office Accounting**

**5 hours**

*Introduction of Front Office Accounting:* Accounting Fundamentals, Creation and Maintenance of Accounts, Tracking Transactions, Internal Control.

#### **Unit II: The Night Auditing**

**6 hours**

*Introduction of Night Auditing:* Duties of the Night Auditor, Cross Referencing, Guest Credit Monitoring, Audit Posting Formula, Daily and Supplemental Transcripts, The Night Audit Process, Verifying the Night Audit.

#### **Unit III: Operating Department of Front Office**

**4 hours**

*Introduction:* Productivity Norms, in Hospitality Industry, Developing and Using Staffing Guide, Need and Importance of flexibility Manning, The Break Even Points at These Department.

#### **Unit IV: Planning and Evaluating**

**7 hours**

*Introduction of Room Rate:* Establishing Room Rates, Forecasting Room Availability, Budgeting for Operations.

*Evaluating Front Office Operations:* Daily Occupancy Report, Occupancy Rates, Room Revenue Analysis, Hotel Income Statement, Room Division Income Statement, Room Division Budget Report, Ratio Standards.

#### **Unit V: Revenue Management**

**6 hours**

*Introduction of Revenue:* The Concept of Revenue Management, Measuring Yield, Elements of Revenue Management, Using Revenue Management, Revenue Management Software.

#### **Unit VI: Maintenance Management**

**4 hours**

*Introduction:* Communicating Maintenance works, Types of maintenance, Routine maintenance, Preventive maintenance, Scheduled Maintenance, Identifying Housekeeping's Responsibilities.

#### **Unit VII: Security Management**

**4 hours**

*Introduction:* Importance of a Security Department, Developing the Security Program, Management's Role in Security, Setting up the Security Program, Employee Safety Programs, Emergency Communication.

#### **Unit VIII: Transportation and Environmental Management**

**6 hours**

*Introduction:* Planning the Transport Requirement, Transportation for Guests and Staffs, Environment and Ecology, Environmental Pollution, Environment Management in the Hospitality Industry, Environmental Management Programs.

#### **Unit IX: Managing Human Resources**

**6 hours**

*Introduction:* Recruiting, Selecting, Hiring, Staff Scheduling, Staff Motivation

### **Basic Texts**

Kasavan, L. M & Brooks, R. M, *Managing Front Office Operations*: AH&LA, Michigan, USA.  
Tewari, J. R. *Hotel Front Office – Operations and Management*: New Delhi: Oxford University Press.

### **References**

Bhatnagar, S. K. *Front Office Management*: New Delhi: NCR Frank Bros. & Co  
Andrews, S. *Front Office Management & Operations*: New Delhi: Tata McGraw Hill  
Bardi, J. A. *Hotel Front Office Management*: New Delhi: Wiley India Ltd.

## **RDM 293 Room Division Management (Practical) – II (BHM 4th Semester)**

### **Course Objectives**

The purpose of this course is to provide the students with the knowledge and skill of performing the task of night auditor, handling security problems and handling revenue management software practice in the hotel industry.

### **Course Description**

This course presents a thorough and systematic coverage performing the task of night auditor practice in front office department. It also focuses on the handling security problems in the hotels and handling revenue management software used in hotel industry.

### **Course Outcomes**

By the end of this course, students should be able to:

- understand and practice of performing the task of night auditor;
- understand and practice of handling security problems;
  - understand and practice of handling revenue management software used in hotels.

### **Course Contents**

Performing the Tasks of Night Auditor.  
Handling Security Problems.  
Front Office Computer Applications. Handling  
Hotel Software.  
Handling Unusual Situations in Hotel.

### **Basic Texts**

Kasavan, L. M & Brooks, R. M, *Managing Front Office Operations*: AH&LA, Michigan, USA.  
Tewari, J. R. *Hotel Front Office – Operations and Management*: New Delhi: Oxford University Press.

### **References**

Bhatnagar, S.K. *Front Office Management*: New Delhi: NCR Frank Bros. & Co.  
Andrews, S. *Front Office Management & Operations*: New Delhi: Tata McGraw Hill  
Bardi, J. A. *Hotel Front Office Management*: New Delhi: Wiley India Ltd.

## **PSY 101 General Psychology BHM, Second Year, 4th Semester**

### **Course Objectives**

The objective of this course is to familiarize students with the basic psychological concepts and processes to understand human mind and behavior in relation to self and others. Specifically, it provides a basic understanding of psychological science of human nature. It familiarizes students on how biology, cognition and action influence the human behavior and personality of the individual. It helps to acquire the knowledge of different psychological processes and their effect on human cognition and behavior. Finally, it develops an understanding of how human behavior can be understood, shape, and applied in individual and group/social level.

### **Course Description**

This course surveys the major concept, theories, and processes of basic psychology. It addresses the core psychological process as well as their importance on individual and social setting.

## Course Outcomes

By the end of this course, students should be able to:

- know basic concepts of human psychology and the core processes related to psychology;
- have an idea of the major theories that explain human behavior and cognitive processes;
- use psychological knowledge to describe and explain human behavior in personal and social settings; and
- apply human psychology in understanding and explaining individual and social level of behavior.

## Course Contents

### Unit I: Introduction to Psychology as a Science of Mind and Behavior

5 hours

Nature, modern history, of Psychology, common sense and psychology, similarities and differences with other social sciences; Perspectives of psychology (Biological perspective, cognitive perspective, behavioral perspective, Psychodynamic and humanistic perspective, Socio-cultural perspective and evolutionary perspective); Scientific method and psychological research

### Unit II: Biological Basis of Behavior

5 hours

Importance of Biology in psychological understanding of behavior, Neurons, nervous system, structure and functions of central nervous system, Endocrine system and its importance.

### Unit III: Sensation and Perception

10 hours

**Sensation:** Meaning, importance, sensory threshold, habituation and adaptation; Types of sensory experiences, structure and functions of Visual and auditory sensation, **Perception:** definition and characteristics; Perceptual processes (Pathways in Brain and top-down and bottom-up processing), subliminal and extrasensory perception, Theoretical explanation of perceptual organization (Gestalt principles), Perceptual ambiguity and distortion. Social cognition and behavior: Process of social cognition, Attitude, Social influence, Prejudice and discrimination.

### Unit IV: Learning and Memory

9 hours

**Learning:** Nature of learning (Behavioral vs. cognitive, instinct, and complex forms of learning) Classical condition learning and its application; Operant conditioning learning and behavior modification and shaping, Cognitive learning (cognitive map, insight and observational learning). **Memory:** Memory phenomenon and basic processes (encoding, storage and retrieval), Models of memory; Parallel Distributed Processing Model and Information Processing Model, Retrieval (cues, recall, recognition, reconstruction, and automatic encoding); Forgetting: Nature and causes of forgetting, Memory and the brain, Amnesia and false memories.

### Unit V: Cognition (Thinking and Intelligence)

7 hours

**Thinking:** Definition and nature, component of thought (mental images, concepts, prototypes) and reasoning, thought and brain; Problem solving and decision making (preparation, production and judgment): Obstacles in problem solving thinking and decision making; Creativity; **Intelligence:** nature, types, and determinants of intelligence, Intelligence tests and concept of IQ; Individual differences in intelligence.

### Unit VI: Motivation, Emotion and Stress

7 hours

**Motivation:** Nature and characteristics of motivation, Instinct, Drive-reduction approach, Arousal approach, Incentive approach of motivation, Cognitive approach to motivation; Physiological need and motivations (Hunger and sex), Socio-psychological motivation (need for achievement and power); **Emotion:** nature and types and functions of emotion; James-Lange, Cannon-Bard, and Schachter-Singer theories of emotion. Emotion and Health; **Stress:** stressor and the cost of stress, General adaptation syndrome model, Psychoneuroimmunology of stress; Coping stress, Style and learned helplessness, Social support;

### Unit VII: Personality

5 hours

Nature and determinants of personality, Theories of personality: Freud's theory; Trait theory (Allport and Cattell's theory); Big five personality traits, Evaluation; Bandura's social cognitivetheory, evaluation; Humanistic approach; Measurement of personality; Self-report; Projective tests, Behavioral assessment.

## Basic Texts

1. Feldman, R. S. *Understanding Psychology*. New Delhi: Tata McGraw Hill.
2. Ciccarelli, S. K., & Meyer, C. E. *Psychology*. New Delhi: Pearson Education.

## References

1. Zimbardo, P. G., Johnson, R. L., & McCann, V. *Psychology: Core concepts*. USA: Pearson Education.
2. Passer, M. W., & Smith, R. E. *Psychology: The Science of Mind and Behavior*. New York: McGraw Hill.



## **ENG 204 Business Communications for the Hotel Industry BHM, Second Year, 4th Semester**

### **Course Description**

This course is for hotel management students who need English for their work. It focuses on everyday communicative situations so that hotel employees can understand and respond to the needs and requests of hotel guests during their stay. It meets the needs for receptionist, porter, bar person, chambermaid/room attendant, housekeeper, commissionaire, management trainee, waiter/waitress. Another component of the course is written communication in organizations.

### **Course Objectives**

The main objectives of the course are to prepare students for

- reception work
- restaurant and bar work
- answering the phone and taking messages
- writing short e-mails and letters
- dealing with guests' problems
- explaining how things work
- giving directions inside and outside the hotel
- suggesting places to visit in the region
- writing and making effective business documents

### **Course Contents**

The following themes or topics are included:

- The check-in
- The hotel bedroom
- Bathroom and porter
- Services in the hotel
- Location of facilities
- Room services
- Problems and solutions
- Taking bar orders
- In the restaurant
- Places to visit
- Enquiries
- Using the phone
- The check-out
- Business writing: planning and organizing
- Effective writing style
- Effective design and visual aids
- Effective business documents

### **Teaching Method**

Each topic will be presented in terms of

- listening and pronunciation
- language focus and practice
- personal job file
- speaking practice
- theory and practice of written communication

### **Basic Texts**

1. O'Hara, Francis. *Be My Guest: English for the Hotel Industry*. Student's Book. Cambridge: CUP, 2002. (Audio CD Set/ Cassette set to go along with the Student's Book)
2. Hartley, Peter, and Clive G. Bruckmann. "Part three: Written Communications in Organizations." *Business Communication*. London and New York: Routledge, 2002.

### **References**

1. O'Hara, Francis. *Be My Guest: English for the Hotel Industry*. Teacher's Book. Cambridge: CUP, 2002.
2. *Oxford Advanced Learner's Dictionary of Current English*. Eighth Edition. Oxford: OUP, 2010.
3. Leech, G. N., & Jan Svartvik. *A Communicative Grammar of English*. Third Edition. London: Longman, 2002.

## **ACC 126 Hospitality Accounting - II** **BHM, Second Year, 4th Semester**

### **Course Objectives**

The major purpose of this course is to provide the basic introduction and impart an elementary knowledge of managerial accounting to the students of hospitality management. This course aims to provide an understanding of cost and cost behavior and develop an ability to use cost information for planning and control decision. It also emphasize the use of accounting information for planning and control purpose in the hospitality industry.

### **Course Description**

This course presents a systematic coverage of accounting such as managerial accounting and techniques. Furthermore, this course is concentrate on the limitations of financial accounting, different use of cost accounting and how the product cost is determined and allocated to the different products. It also focuses on the importance of managerial accounting and decision procedures regarding different financial alternatives to strengthen the profitability of the organization. Moreover, this course deals with the different budgetary and evolutionary practices used in an organization.

### **Course Outcomes**

After completion of the course, the students must be able to:

- Understand the role, difference between financial accounting and managerial accounting;
- explain the importance of inventory management in an organization;
- know the concept of cost, cost behavior and cost determination of a product;
- understand the procedures of product cost determination;
- examine the relationship among the cost, volume and profit;
- analyze the budgetary and decision evaluation procedures.

### **Course Contents**

#### **Unit I: Introduction to Management Accounting**

**4 hours**

Concept and objectives of management accounting, Difference between financial accounting and management accounting, Role of management accounting in hospitality industries, Career opportunities in management accounting, Limitations of management accounting.

#### **Unit II: Accounting for Materials**

**10 hours**

Concept and types of materials, Meaning of store ledger; Methods of handling materials; including FIFO, LIFO and average under perpetual and periodic inventory system, Concept and needs of inventory management, Tools of inventory management Economic order quantity; formula and table methods, Reorder quantity, Minimum stock level, Maximum stock level, Average stock level and danger stock level.

#### **Unit III: Cost Classification, Allocation and Product Cost Determination**

**5 hours**

Concept of cost, Classification of cost the basis of element, nature, behavior and function, product cost and period cost, Product cost of hospitality industry, Cost allocation and apportionment of joint cost using traditional system and activity base costing (ABC) system, apportionment of joint cost, Product cost determination.

#### **Unit IV: Cost Volume Profit (C-V-P) Analysis**

**10 hours**

Cost Volume Profit, Analysis– concept and objectives, C-V-P relationship, General assumptions in C-V-P analysis, Limitations of C-V-P analysis, Different approaches of Break-Even Point (BEP) analysis for single and multiple products, Cash BEP analysis, Applications of BEP analysis, Analysis of margin of safety, Sensitivity analysis.

#### **Unit V: Budgeting for Profit Planning**

**10 hours**

Concept and objectives, Advantages of budgeting, Limitations of budgeting, functional classification of budget and their preparation; Sales, production, material purchase, merchandise purchase, Direct labour, Overhead, flexible and cash budget.

#### **Unit VI: Decision Regarding Alternative Choices**

**9 hours**

Concept and objectives, Meaning of relevant and irrelevant cost, Opportunity cost, Differential cost, Decision making procedures, Decisions regarding make or buy, Accept or reject special offer and drop or continue.

### **References**

1. Hilton, R. & Jayadev, *Managerial Accounting*. New Delhi: Tata McGraw Hill Education Private Limited.
2. Bajracharya, Ojha, Goet & Gautam, *Management Accounting*: Kathmandu: Asmita Books Publishers & Distributors (P) Ltd